

Budget Transfers

Recommendation of the President: That the Rogue Community College (RCC) Board of Education (Board) approve Resolution No. B29-22/23 authorizing budget transfers as presented (see attached).

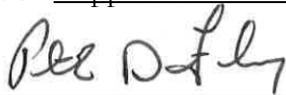
Background Information: The annual budget consists of the best estimate of the College's needs prior to its actual occurrence. The authority to transfer funds is given to the Board by statute to allow a degree of flexibility when actual needs are determined.

Whereas, local budget law ORS 294.450 allows transfers within a given fund when authorized by official resolution of the governing body; and,

Whereas, the transfers are needed to provide expenditure levels in appropriate account classifications for the College in the current fiscal year 2022/23, therefore, be it

Resolved, that the RCC Board approve Resolution No. B29-22/23 authorizing budget transfers as presented.

Action: Approved



Pat Fahey, Chair, RCC Board of Education

Dated: January 17, 2023

**Rogue Community College
FY 2022/23 Budget Transfer
Summary of October – December 2022 Changes**

General Fund (Page 1)

Instructional Support	\$11,021	Online Course Catalog Software
College Support Services	(\$83,424)	Online Course Catalog Software; Increase for Athletics activity, including postseason
Transfers Out	\$72,403	Increase for Athletics activity, including postseason

Contract and Grant Fund (Page 5)

Student Services	\$78,850	Revise function code for Financial Aid related technology license/maintenance
College Support Services	(\$78,850)	

Intra-College Fund (Page 7)

Student Services	\$63,934	Increase for Athletics activity, including postseason
Contingency	\$8,469	

Entrepreneurial Fund (Page 9)

Instruction	\$18,000	Entrepreneurial Microgrant Awards – Stabilizing Enrollment
Student Services	\$32,994	
College Support Services	(\$50,994)	

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 Quarterly Budget Adjustments/Summary
 2022/23 DECEMBER

Resolution No.

GENERAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,933,590.00	\$ 0.00	\$ 72,403.00	\$ 0.00	\$ 0.00	\$ 0.00	2,005,993.00
INSTRUCTION	15,964,502.00	0.00	0.00	0.00	0.00	0.00	15,964,502.00
INSTRUCTIONAL SUPPORT	3,974,119.00	0.00	11,021.00	0.00	0.00	0.00	3,985,140.00
STUDENT SERVICES	7,051,838.00	24,936.00	0.00	0.00	0.00	0.00	7,076,774.00
COMMUNITY SERVICES	212,100.00	0.00	0.00	0.00	0.00	0.00	212,100.00
COLLEGE SUPPORT SERVICES	13,125,100.00	70,337.00	(83,424.00)	0.00	0.00	0.00	13,112,013.00
PLANT OPERATIONS AND MAINTENANCE	4,437,080.00	(95,273.00)	0.00	0.00	0.00	0.00	4,341,807.00
CONTINGENCY	4,937,613.00	0.00	0.00	0.00	0.00	0.00	4,937,613.00
Total	\$ 51,635,942.00	\$ 0.00	51,635,942.00				

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RESERVE FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00
Total	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	200,000.00

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CAPITAL PROJECTS FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
FACILITIES ACQUISITION & CONSTRUCTION	\$ 14,164,248.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,164,248.00
Total	\$ 14,164,248.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,164,248.00

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DEBT SERVICE FUND

COLLEGE SUPPORT SERVICES

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
	\$ 7,579,563.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,579,563.00
Total	\$ 7,579,563.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,579,563.00

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CONTRACT AND GRANT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 6,181,980.00	\$ 95,261.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,277,241.00
INSTRUCTIONAL SUPPORT	1,716,186.00	(95,274.00)	0.00	0.00	0.00	0.00	1,620,912.00
STUDENT SERVICES	3,808,309.00	613,820.00	78,850.00	0.00	0.00	0.00	4,500,979.00
COMMUNITY SERVICES	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00
COLLEGE SUPPORT SERVICES	3,260,349.00	(558,640.00)	(78,850.00)	0.00	0.00	0.00	2,622,859.00
PLANT OPERATIONS AND MAINTENANCE	322,874.00	(95,273.00)	0.00	0.00	0.00	0.00	227,601.00
FACILITIES ACQUISITION & CONSTRUCTION	10,025,000.00	0.00	0.00	0.00	0.00	0.00	10,025,000.00
CONTINGENCY	538,430.00	40,106.00	0.00	0.00	0.00	0.00	578,536.00
Total	\$ 25,878,128.00	\$ 0.00	\$ 25,878,128.00				

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COMMUNITY & WORKFORCE DEVELOPMENT	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 35,000.00
INSTRUCTION	642,833.00	0.00	0.00	0.00	0.00	0.00	642,833.00
INSTRUCTIONAL SUPPORT	287,102.00	0.00	0.00	0.00	0.00	0.00	287,102.00
CONTINGENCY	95,689.00	0.00	0.00	0.00	0.00	0.00	95,689.00
Total	\$ 1,060,624.00	\$ 0.00	\$ 1,060,624.00				

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INTRA-COLLEGE FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 8,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,000.00
INSTRUCTIONAL SUPPORT	244,290.00	0.00	0.00	0.00	0.00	0.00	244,290.00
STUDENT SERVICES	825,134.00	8,469.00	63,934.00	0.00	0.00	0.00	897,537.00
COLLEGE SUPPORT SERVICES	133,319.00	0.00	0.00	0.00	0.00	0.00	133,319.00
CONTINGENCY	8,469.00	(8,469.00)	8,469.00	0.00	0.00	0.00	8,469.00
Total	\$ 1,219,212.00	\$ 0.00	\$ 72,403.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,291,615.00

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RENEWAL AND REPLACEMENT FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 1,178,671.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,178,671.00
INSTRUCTION	685,972.00	(126,047.00)	0.00	0.00	0.00	0.00	559,925.00
INSTRUCTIONAL SUPPORT	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
COLLEGE SUPPORT SERVICES	932,731.00	(6,500.00)	0.00	0.00	0.00	0.00	926,231.00
PLANT OPERATIONS AND MAINTENANCE	1,975,632.00	132,547.00	0.00	0.00	0.00	0.00	2,108,179.00
CONTINGENCY	240,000.00	0.00	0.00	0.00	0.00	0.00	240,000.00
Total	\$ 5,033,006.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,033,006.00

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ENTREPRENEURIAL FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
INSTRUCTION	\$ 100,763.00	\$ 0.00	\$ 18,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 118,763.00
INSTRUCTIONAL SUPPORT	245,526.00	0.00	0.00	0.00	0.00	0.00	245,526.00
STUDENT SERVICES	207,643.00	0.00	32,994.00	0.00	0.00	0.00	240,637.00
COMMUNITY SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
COLLEGE SUPPORT SERVICES	250,000.00	0.00	(50,994.00)	0.00	0.00	0.00	199,006.00
CONTINGENCY	378,904.00	0.00	0.00	0.00	0.00	0.00	378,904.00
Total	\$ 1,232,836.00	\$ 0.00	\$ 1,232,836.00				

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STUDENT FINANCIAL AID FUND

	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 35,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	35,000.00
FINANCIAL AID	20,918,815.00	0.00	0.00	0.00	0.00	0.00	20,918,815.00
Total	\$ 20,953,815.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	20,953,815.00

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AUXILIARY SERVICES FUND	Original Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Supplemental	Current Budget
TRANSFERS OUT	\$ 146,737.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 146,737.00
INSTRUCTION	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00
STUDENT SERVICES	257,459.00	0.00	0.00	0.00	0.00	0.00	257,459.00
COMMUNITY SERVICES	151,121.00	0.00	0.00	0.00	0.00	0.00	151,121.00
PLANT OPERATIONS AND MAINTENANCE	253,667.00	0.00	0.00	0.00	0.00	0.00	253,667.00
CONTINGENCY	176,687.00	0.00	0.00	0.00	0.00	0.00	176,687.00
Total	\$ 997,671.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 997,671.00